



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9964]

RIN 1545-BI29

Disclosure of Information to State Officials Regarding Tax-Exempt Organizations; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains corrections to a final regulation (TD 9964) that was published in the **Federal Register** on August 16, 2022. This document contains final regulations that define the guidance to states regarding the process by which they may obtain or inspect certain returns and return information (including information about final and proposed denials and revocations of tax-exempt status) for the purpose of administering State laws governing certain tax-exempt organizations and their activities.

DATES: These corrections are effective on **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** and applicable on or after August 16, 2022.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Seth Groman, (202) 317-5640.

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under section 6104(c) of the Internal Revenue Code.

Need for Correction

As published on August 16, 2022 (87 FR 50240) the final regulation (TD

9964) contains errors that need to be corrected.

Correction of Publication

Accordingly, the final regulations (TD 9964) that are the subject of FR Doc. 2022-17574, appearing on page 50240 in the **Federal Register** on August 16, 2022, are corrected to read as follows:

1. On page 50241, in the third column, in the first line from the top of the fourth full paragraph, the language “Section.” is corrected to read “Sections”.
2. On page 50241, in the third column, in the second line from the top of the fourth full paragraph, the language “provides” is corrected to read “provide”.
3. On page 50243, in the third column, in the twelfth line from the bottom of the first full paragraph, the language “§ 301–6104(c)–1(g)(1)” is corrected to read “§ 301.6104(c)–1(g)(1)”.
4. On page 50244, in the third column, under the heading “**Drafting Information**”, in the third and fourth line from the top, the language “(Tax Exempt and Government Entities)”, is corrected to read “(Employee Benefits, Exempt Organizations, and Employment Taxes)”.

Oluwafunmilayo A. Taylor
Branch Chief,
Legal Processing Division,
Associate Chief Counsel,
(Procedure and Administration).

[FR Doc. 2022-19568 Filed: 9/9/2022 8:45 am; Publication Date: 9/12/2022]